

## STEP-BY-STEP PROCESS FOR PROSPECTIVE PRIMARY CAREGIVERS

### 1 Do you qualify for this tax credit?

Can you answer yes to all of the following questions?

- Do you file a Manitoba tax return (i.e., reside in Manitoba on December 31st of the tax year)? Caregivers who receive social assistance are eligible to claim the credit. This credit is not counted as income in the calculation of the caregiver's social assistance.
- Do you – or are you about to – provide long-term voluntary (unpaid) care for a person who is a Level 2 Home Care client or who requires the level of care outlined in the *Level of Care Equivalency* form? (The person receiving care need not be your relative or live with you.)
- Does the person you provide care for live in a private residence (not in an institution such as a hospital or personal care home) within a Regional Health Authority (RHA) in Manitoba? If the person you provide care for does not live in an area officially under the jurisdiction of a Regional Health Authority, you are not eligible for the tax credit.
- Is that person willing to designate you as their sole Primary Caregiver for purposes of the credit? Only one caregiver of the care recipient can claim the tax credit.

### 2 Obtain an Application Form

If you answered yes to all of the above questions, you can print off the application form at [manitoba.ca/finance/tao](http://manitoba.ca/finance/tao); ask for an application form from your local regional health authority (RHA) office; or call Manitoba Health at 204-788-6646 in Winnipeg. If the care recipient is enrolled in Children's disABILITY Services or Community Living Disability Services (programs of the Department of Families), you should get your forms from the Department of Families.

### 3 Complete and Submit the Proper Documents

Ask the person you provide care for to complete Part A of the application form. If the person can't complete it, an alternate person may complete Part A and Part B. The alternate person should be someone other than the primary caregiver who is aware of your role and the needs of the person requiring care.

**Department of Families program participants** – If the person currently participates in one of the Department of Families programs mentioned in Step 2, send the completed application to the Department of Families.

**Home Care Clients** – If the person is currently receiving Home Care from the RHA in which they live, send the completed application to the RHA. See reverse for a list of names and mailing addresses of RHAs.

**All Others** – If you are neither a Department of Families program participant or a Home Care client as mentioned above, take the *Level of Care Equivalency* form to the health care professional who usually treats the care recipient and have it completed. Submit both the completed application form and *Level of Care Equivalency* form to the RHA in which the care recipient lives. See reverse for a list of names and mailing addresses of RHAs.

### 4 Wait for the Application to be Approved

When approved, you will receive a copy of the approved application, an approval letter, and a Primary Caregiver Log form. Begin updating the log form, being sure to record any periods when you were not providing care, for example a vacation or a time when the person requiring care was in hospital or respite. You do not qualify for this tax credit during interruption periods lasting more than 14 days.

If your application is not approved, the original application and an ineligibility letter will be sent to you.

## 5 Claim Your Credit

- The amount of \$1,400 is prorated by the portion of the year during which care was provided, after a qualification period of 90 consecutive days and after interruptions exceeding 14 days are subtracted. If your 90-day qualification period ends during the current tax year, claim for the eligible period remaining in the current year. Claim the credit on form MB479 - Manitoba Credits, when you file your personal income tax return, typically in the spring.
- You must keep the approved log form up to date on an ongoing basis, and retain the copy of the Primary Caregiver Tax Credit Application Form that was approved by the Regional Health Authority. Do not send these documents with your personal income tax return, but have them ready in case Canada Revenue Agency requests them to substantiate your claim.
- You can claim each subsequent year you are continuously providing care without repeating the qualifying period. You do not need to reapply unless you are asked to update your documentation. If the designated caregiver changes, the new caregiver must provide continuous care during the 90-day qualification period before claiming. You must notify Manitoba Health if your role as primary caregiver – or the eligibility of the care recipient – changes.

## Regional Health Authorities (RHAs) and Department of Families

### Contact Information

Contact your regional health authority; check their websites or look in your phone directory for a more detailed list.

<p><b>Interlake-Eastern RHA</b></p> <p>1<sup>st</sup> Floor - 237 Manitoba Avenue Selkirk MB R1A 0Y4</p> <p>Phone: 204-785-7537 Website: <a href="http://www.ierha.ca">www.ierha.ca</a></p>	<p><b>Southern Health-Santé Sud</b></p> <p>365 Reimer Avenue Steinbach MB R5G 0R9</p> <p>Phone: 204-346-6123 Toll free: 1-800-742-6509 (toll free) Website: <a href="http://www.southernhealth.ca">www.southernhealth.ca</a></p>
<p><b>Northern Health Region</b></p> <p>867 Thompson Drive South Thompson, MB R8N 1Z4 Phone: 204-778-1493</p> <p>84 Church Street Flin Flon, MB R8A 1L8 Phone: 204-687-1300 Website: <a href="http://www.nrha.ca">www.nrha.ca</a></p>	<p><b>Winnipeg RHA</b></p> <p>496 Hargrave St. Winnipeg, MB R3A 0X7</p> <p>Phone: 204-788-8330 Websites: <a href="http://www.wrha.mb.ca">www.wrha.mb.ca</a> <a href="http://www.churchillhealthcentre.com">www.churchillhealthcentre.com</a></p>
<p><b>Prairie Mountain Health</b></p> <p>Box 579, 192-1st Avenue West Souris, MB R0K 2C0</p> <p>Phone: 204-483-5000 Toll free: 1-888-682-2253 Websites: <a href="http://www.prairiemountainhealth.ca">www.prairiemountainhealth.ca</a> <a href="http://www.pmh-mb.ca">www.pmh-mb.ca</a></p>	<p><b>Department of Families</b></p> <p>PO Box 3000 Killarney, MB R0K 1G0</p> <p>Phone: 204-523-5230 Toll-Free: 1-800-563-8793 Website: <a href="http://www.gov.mb.ca/fs/">www.gov.mb.ca/fs/</a></p>